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**Changes to legislation:** Local Government Finance Act 1992, Cross Heading: Collection of council tax is up to date with all changes known to be in force on or before 11 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

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## SCHEDULES

### SCHEDULE 2

#### ADMINISTRATION

##### *Collection of council tax*

- 2 (1) In the following provisions of this paragraph—
- (a) any reference to the liable person is a reference to a person who is solely liable to pay to an authority, in respect of a particular dwelling, an amount in respect of council tax for a financial year, and includes, unless the context otherwise requires, a reference to a person who in the opinion of the authority will be so liable; and
  - (b) any reference to the chargeable amount is a reference to the amount the liable person is or will be liable to pay.
- (2) Regulations under this Schedule may include provision—
- (a) that the liable person is to make payments on account of the chargeable amount, which may include payments during the course of the financial year concerned;
  - (b) that payments on account must be made in accordance with an agreement between the liable person and the authority or a prescribed scheme for payment by instalments or a scheme for such payment made by the authority in accordance with prescribed rules;
  - (c) that in prescribed circumstances payments on account must be calculated by reference to an estimate of the chargeable amount; and
  - (d) that an estimate must be made on prescribed assumptions.
- (3) Regulations under this Schedule may include provision—
- (a) that any person appearing to an authority to be a resident, owner or managing agent of a particular dwelling shall supply to the authority such information as fulfils the following conditions—
    - (i) it is in the possession or control of the person concerned;
    - (ii) the authority requests the person concerned to supply it; and
    - (iii) it is requested by the authority for the purpose of identifying the person who, in respect of any period specified in the request, is or will be the liable person in relation to the dwelling;
  - (b) that the information is to be supplied within a prescribed period of the request being made and, if the authority so requires, in a form specified in the request; and
  - (c) that a request may be served on the person concerned either by name or by such description as may be prescribed.
- (4) Regulations under this Schedule may include provision—

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- (a) that the authority must serve a notice or notices on the liable person stating the chargeable amount or its estimated amount and what payment or payments he is required to make (by way of instalment or otherwise);
  - (b) that no payment on account of the chargeable amount need be made unless a notice requires it;
  - (c) that a notice may be served on the liable person either by name or by such description as may be prescribed;
  - (d) that a notice must be in a prescribed form;
  - (e) that a notice must contain prescribed matters;
  - (f) that a notice must not contain other prescribed matters;
  - (g) that where a notice is invalid because it does not comply with regulations under paragraph (d) or (e) above, and the circumstances are such as may be prescribed, a requirement contained in the notice by virtue of regulations under paragraph (a) or (b) above shall nevertheless have effect as if the notice were valid;
  - (h) that where a notice is invalid because it does not comply with regulations under paragraph (d) above, and a requirement has effect by virtue of regulations under paragraph (g) above, the authority must take prescribed steps to issue to the liable person a document in the form which the notice would have taken had it complied with regulations under paragraph (d) above;
  - (i) that where a notice is invalid because it does not comply with regulations under paragraph (e) above, and a requirement has effect by virtue of regulations under paragraph (g) above, the authority must take prescribed steps to inform the liable person of such of the matters prescribed under paragraph (e) above as were not contained in the notice; and
  - [<sup>F1</sup>(ia) that the authority must publish prescribed information in the prescribed manner;]
  - (j) that the authority must supply prescribed information to the liable person when it serves a notice [<sup>F2</sup> or on the request of the person].
- (5) Regulations under this Schedule may include provision—
- (a) that if the liable person fails to pay an instalment in accordance with the regulations, the unpaid balance of the chargeable amount or its estimated amount is to be payable on the day after the end of a prescribed period which begins with the day of the failure; and
  - (b) that any amount paid by the liable person in excess of his liability (whether the excess arises because an estimate turns out to be wrong or otherwise) must be repaid or credited against any subsequent liability.

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#### Textual Amendments

**F1** Sch. 2 para. 2(4)(ia) inserted (E.W.) (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\), s. 16\(2\)](#)

**F2** Words in Sch. 2 para. 2(4)(j) inserted (E.W.) (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\), s. 16\(3\)](#)

- 3 (1) Regulations under this Schedule may include provision as to the collection of amounts persons are jointly and severally liable to pay in respect of council tax.
- (2) The regulations may include provision equivalent to that included under paragraph 2 above subject to any modifications the Secretary of State thinks fit.

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- (3) The regulations may include rules for determining whether any payment made by a person jointly and severally liable as to a fraction of an amount is (or is not) made towards satisfaction of his liability as to that fraction.

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

- Act applied (with modifications) by [S.I. 2010/875 reg. 16Sch. 2](#) (This amendment not applied to [legislation.gov.uk](#). The amending S.I. was revoked before ever coming into force by [S.I. 2010/1906, reg. 2](#))

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- [s. 6\(2\)\(ea\)](#) inserted by [2012 c. 17 s. 13\(1\)](#)